



## State of Florida

### DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

### BUREAU OF ACCOUNTING

**PROCEDURE:**  
**BA-6**

**SUBJECT:**  
**INVENTORIES AND YEAR-END AUDITS**

#### **I. Authority**

Section 320.03 (3), Florida Statutes, charges that each Tax Collector shall keep a full and complete record and account of all validation stickers, mobile home stickers, or other properties received by him or her from the department or any other source, and shall make prompt remittance of monies collected by him or her at such times and in such manner as prescribed by law.

#### **II. Definition**

Inventory is a true and accurate record of accountable items that are handled in the Tax Collector's office and the HSMV Offices on September 30. Inventory includes, but is not limited to:

- A. Regular Plates (Florida and Sunshine Plates)
- B. Special License Plates
- C. Specialized Plates
- D. Professional Sports License Plates
- E. Collegiate License Plates
- F. Disabled Person Parking Placards
- G. Temporary Disabled Person Parking Placards
- H. Temporary License Plates
- I. Temporary Employed License Plates
- J. Personalized Plates

### III. Procedure

#### A. **Tax Collector Responsibility**

1. Inventory in your singles bin should be issued before September 30.
2. Generate a FRVIS Inventory Report at the close of business on September 30 or the last working day of September.
3. Verify the physical inventory on hand in the agency to the FRVIS Inventory Report. If the physical inventory on hand does not agree with the printed FRVIS Inventory Report, make notes on the inventory report to reflect the inventory you do not have on hand. Explain the differences beside each of the notes and attach supporting documents.
4. The Tax Collector, or designee, and two employees are to sign the last page of the FRVIS Inventory Report stating that the FRVIS Inventory Report has been verified to the physical inventory on hand. The County's Audit Representative should review each agency's inventory report to insure the inventory report has been completed correctly before they are mailed to DHSMV.
5. An original FRVIS Inventory Report for each agency should be combined and sent as one county submission by October 15<sup>th</sup> to:

Department of Highway Safety and Motor Vehicles  
Audit Section – Room A125  
Neil Kirkman Building – MS 24  
2900 Apalachee Parkway  
Tallahassee, FL 32399-0158

#### B. **Adjusting Inventory**

Listed below are the types of adjustments that will cause discrepancies to inventory. You will be billed for the associated inventory according to the attached price list.

##### **Defaced:**

There are three authorized reasons for defacing a plate:

1. A license plate is damaged when received from PRIDE.
2. A temporary license plate or Handicap Parking permit had to be voided, causing the license plate to be placed in the singles bin. In order for the license plate to be removed from the singles bin, you must deface the license plate.
3. Personalized plates that are not issued. A reason must be stated for the plate not being issued.

All defaced inventory must be sent to the Audit Section monthly, by the Audit Representative for each county, stating the reason for defaced as listed above. The plates must be listed on the **"Monthly Defaced Inventory Report"** (see attached). If the inventory is not sent to the Audit section listing reasons, the inventory will be considered unaccounted for.

The reasons **"inventory handed out incorrectly"** or **"clerk error"** are not valid reasons for defacing inventory and will cause inventory to be considered unaccounted for. In the latest FRVIS release, two new functions have been added to be used to avoid these issues: the Swap Plate and Owner ID functions. Be sure these functions are added to your profile to eliminate these types of errors.